

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY Caption in Compliance with D.N.J. LBR 9004-2(c)	
PEPPER HAMILTON LLP Michael H. Reed Nina M. Varughese (NV2347) 3000 Two Logan Square 18 th and Arch Streets Philadelphia, PA 19103 (215) 981-4000	
<i>Counsel for PECO Energy Company</i>	
IN RE:	CHAPTER 11
SHAPES/ARCH HOLDINGS L.L.C., <i>et al.</i>	Case Nos. 08-14631 (GMB) (Jointly Administered)
<i>Debtors..</i>	Hon. Gloria M. Burns Hearing Date and Time: March 2, 2009 at 10:00 a.m. Response Date: February 16, 2009

**RESPONSE OF PECO ENERGY COMPANY
TO CLASS 10 LIQUIDATION TRUST'S
THIRD OMNIBUS CLAIMS OBJECTION**

PECO Energy Company ("PECO"), by and through its undersigned counsel, responds to the Third Omnibus Claims Objection (the "Objection") by the Class 10 Liquidation Trust (the "Trust") of Shapes/Arch Holding, L.L.C., *et al.*¹ (the "Debtors"). With respect to PECO's claim (the "Claim") totaling \$72,650.63, the Claim is designated in Exhibit B of the Objection as a claim that the Trust seeks to disallow and expunge on the grounds that the Trust alleges the Claim arises under contracts rejected by the Debtors or, in the alternative, the Claim

¹ The Debtors in the jointly administered cases include Shapes L.L.C., Case No. 08-14632; Ultra L.L.C., Case No. 08-14633; Delair L.L.C., Case No. 08-14634; and Accu-Weld L.L.C., Case No. 08-14635.

asserts a dollar amount which differs from the amount reflected in the Debtors' updated books and records. In support of this objection, PECO states as follows:

1. The Debtors commenced these Chapter 11 cases on March 18, 2008 (the "Petition Date").
2. Prior to the Petition Date, PECO provided goods and/or services on credit to the Debtor Accu-Weld L.L.C. ("Accu-Weld") The indebtedness owed by Accu-Weld as of the Petition Date was \$72,650.63 (the "Debt").
3. On or about May 5, 2008, PECO filed a timely proof of claim, designated as Claim No. 451 for an unsecured amount of \$72,650.63. The proof of claim is attached hereto as Exhibit A and attached account summary.

ARGUMENT

5. A proof of claim executed and filed according to the requirements of Bankruptcy Rule 3001(f) constitutes *prima facie* evidence of the validity and amount of the claim. Fed.R.Bankr.P. 3001(f). "The interposition of an objection does not deprive the proof of claim of presumptive validity unless the objection is supported by *substantial evidence*." In re Hemingway Transport, Inc., 993 F.2d 915, 925 (1st Cir. 1993).

6. Rule 3001(a) requires that the proof of claim be a written statement setting forth a creditor's claim, in a form substantially conforming to the appropriate Official Form. Rule 3001(c) requires that a claim based on a writing include a copy of the writing thereto.

7. Claim No. 451 substantially conforms to the Official Form, is signed by a representative of PECO, and provides an account summary setting forth the exact dollar amount of the claim.

9. Having satisfied the requirements of Bankruptcy Rule 3001, Claim No. 451 constitutes *prima facie* evidence of the validity and amount of the claim.

10. The Debtors have provided no evidence, let alone substantial evidence, to support the Objection; therefore, the Objection should be overruled and PECO's claim should be allowed in the amount of \$72,650.63.

WHEREFORE, PECO Energy Company respectfully requests that the Court overrule the Objection and grant all other proper relief.

PEPPER HAMILTON LLP

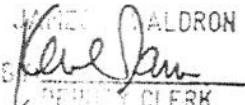
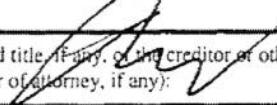
Dated: February 13, 2009

/s/ Nina M. Varughese

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3000 Two Logan Square
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Attorneys for PECO Energy Company, Inc.

Exhibit A

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY		PROOF OF CLAIM
IN RE: Accu-Weld L.L.C. 1211 Ford Road Bensalem, Pa 19020	Case Number DT#14-08-14635-GMB	U.S. BANKRUPTCY COURT FILED NEWARK, NJ
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor: PECO ENERGY COMPANY 2301 MARKET STREET PHILADELPHIA, PA 19103 ATTN: MICHAEL P. MURPHY, S222-1 (215) 841-4534	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	08 MAY -5 AM 11:40 JAMES DALDRON  SPECIAL CLERK THIS SPACE IS FOR COURT USE ONLY
Last four digits of account or other number by which creditor identifies debtor: 30940-78004	<input type="checkbox"/> Check here if this claim replaces a previously filed claim, dated: _____ <input type="checkbox"/> amends _____	
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other: _____	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. §1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS#: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)	
2. Date debt was incurred:	3. If court judgment, date obtained:	
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed See reverse side for important explanations. Unsecured Nonpriority Claim \$ 72,650.63 <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or only part of your claim is entitled to priority.	Secured Claim <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	
 Unsecured Priority Claim \$. <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. § 507(a)(5)	<input type="checkbox"/> Up to \$2,2225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. § 507 (a)(8). <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. § 507(a)(____).	
5. Total Amount of Claim at Time of Case Filed: \$ 72,650.63 <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.	\$ 72,650.63 (unsecured) (secured) (priority) \$ 72,650.63 (Total)	
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.	THIS SPACE IS FOR COURT USE ONLY	
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date 04/25/08	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): 	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ and 3571.

CHAHQ38

PECO Account Activity Statement

Date: 04/25/08
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*** Account Information ***

Account Number: 3090-7004
Account Status: Final
Requested By: ACCU-WELD INC
(215) 245-6050 Extension:

Mail To:
ACCU-WELD INC
1211 FORD RD
BENSALEM
PA 19020
Service Address:
1211 FORD RD
BENSALEM
PA 19020
Meter Bill Grp: 11
Rate:

*** Current Account Status ***

Current Bill: \$0.00 Credit Amount: \$0.00
Billed Prior: \$0.00 Deposit Requested: \$0.00
Balance Due: \$0.00 Deposit On-Hand: \$0.00
Meter Bill Grp: 11
Rate:

DATE	CHARGE TYPE	BILLING PERIOD	READ	METER #	CHARGE AMOUNT	CREDIT AMOUNT	TOTAL BILL	BALANCE FORWARD	DUE DATE	KWH	CCP	KW
04/25/08	Transfer Debit				\$72650.63							